

(d) In lieu of the State license tax, hereinbefore provided for in this section, such amusement companies, consisting of not more than ten performers, may apply for an annual State-wide license, and the same may be issued by the Commissioner of Revenue for the sum of three hundred dollars (\$300.00), paid in advance, prior to the first exhibition in the State, shall be valid in any county of this State, and shall be in full payment of all State license taxes imposed in this section.

Annual tax on companies with not more than ten performers.

(e) Any traveling organization which exhibits animals or conducts side shows in connection with its exhibitions or performances shall not be taxed under this section, but shall be taxed as herein otherwise provided.

Animal exhibits and sideshows.

(f) The owner, manager, or proprietor of any such amusements described in this section shall apply in advance to the Commissioner of Revenue for a State license for each county in which a performance is to be given.

Applications to be made in advance.

That upon all performances taxable under this section there is levied, in addition to the license tax levied in this section, a tax upon the gross receipts of such business at the rate of tax levied in Article V, Schedule E, of this Act upon retail sales of merchandise. The license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied, and the license tax shall be applied as a credit upon or advance payment of the gross receipts tax. The Commissioner of Revenue may adopt such regulations as may be necessary to effectuate the provisions of this section and shall prescribe the form and character of reports to be made, and shall have such authority of supervision as may be necessary to effectuate the purposes of this Act.

Gross receipts tax additional.

License tax as advance payment on gross receipts tax.

Regulations.

Reports.

(g) Counties, cities and towns may levy a license tax not in excess of the license tax levied by the State.

Local units may tax.

(h) Where the taxpayer elects to pay an annual State-wide license in the sum of three hundred dollars (\$300.00) in advance, as provided for in Subsection (d) of this section, counties, cities and towns may each levy a license tax not in excess of ten dollars (\$10.00) per week, provided such places of amusement do not charge more than a total of fifty cents (50c) for admission at the door, as provided for in Subsection (b) of this section.

Limitation on taxation by local units.

SEC. 104. *Amusements—manufacturing, selling, leasing, or distributing moving picture films or checking attendance at moving picture shows.*

Distributors of moving picture films.

Every person, firm, or corporation engaged in the business of manufacturing, selling, or leasing, furnishing, and/or distributing films to be used in moving pictures within this State